


**ORDER: APPROVE ENGAGEMENT OF AUDIT SERVICES FOR FISCAL YEAR 2021
AND 2022 WITH BRIDGERS AND BRIDGERS**

Motion was made by David Rikard, duly seconded by Larry Gillespie, to approve engagement of audit services for Fiscal Year 2021 and 2022 with Bridgers and Bridgers.

The vote on the motion was as follows:

Supervisor Brent Larson, voted absent
Supervisor Larry Gillespie, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, voted yes
Supervisor Mike Roberts, voted yes

After the vote, President Roberts, declared the motion carried, this the 23rd day of June, 2022.



Mike Roberts, President
Board of Supervisors



Sherry Wall, Chancery Clerk



DAVID I. BRIDGERS, JR., CPA
L. KARL GOODMAN, CPA, MBA
WILLIAM F. BAIRD, CPA
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MEMBERS OF
MISSISSIPPI SOCIETY OF CPAs
AMERICAN INSTITUTE OF CPAs
GOVERNMENT AUDIT QUALITY CENTER

June 16, 2022

Board of Supervisors
Lafayette County
Oxford, MS 38655

Re: Proposal for performing audits of your financial statements for the years ending September 30, 2021 and 2022.

We are pleased to have the opportunity to make a proposal on performing the above referenced services for Lafayette County, for the periods ending, September 30, 2021 & 2022. Our audits will be performed in accordance with Government Auditing Standards and will meet the requirements prescribed by the Office of the State Auditor.

Our fee for the above referenced services will not exceed:

FYE 9-30-2021 \$ 31,000.00

FYE 9-30-2022 31,000.00

No additional expenses will be added to the cost of this audit.

I have attached a copy of our latest peer review which is for the year ended August 31, 2018 and a listing of the Counties and Cities that we have audited.

Sincerely,

Bridgers, Goodman, Baird & Clarke, PLLC

David I. Bridgers, C.P.A.

BRIDGERS, GOODMAN, BAIRD & CLARKE, PLLC
Certified Public Accounts
Vicksburg, Mississippi

Counties and Cities Audited By Our Firm

Washington County, Mississippi - FY 2002 to current

Warren County, Mississippi - FY 2004 to current

Bolivar County, Mississippi - FY 2004 to current

Humphreys County, Mississippi - FY 2004 to current

Sunflower County, Mississippi - FY 2005 to current

Issaquena County, Mississippi - FY 2012 to current

Quitman County, Mississippi - FY 2015 to current

Yazoo County, Mississippi - FY 2015 to current

Tunica County, Mississippi - FY 2016 to current

Leflore County, Mississippi - FY 2018 to current

Marshall County, Mississippi - FY 2019 to current

Coahoma County, Mississippi - FY 2020 to current

City of Greenville, Mississippi - FY 2010 to current

City of Yazoo City, Mississippi - FY 2015 to current

City of Cleveland, Mississippi - FY 2015 to current

City of Tunica, Mississippi - FY 2017 to current

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CERTIFIED PUBLIC ACCOUNTANTS

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Report on the Firm's System of Quality Control

February 26, 2019

To the Owners of Bridgers, Goodman, Aldridge, Baird & Clarke, PLLC and the
Peer Review Committee of the Mississippi Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Bridgers, Goodman, Aldridge, Baird & Clarke, PLLC (the firm) in effect for the year ended August 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the single audit act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bridgers, Goodman, Aldridge, Baird & Clarke, PLLC in effect for the year ended August 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bridgers, Goodman, Aldridge, Baird & Clarke, PLLC has received a peer review rating of *pass*.

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